

EXHIBIT 1

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2 UNITED STATES BANKRUPTCY COURT
3 EASTERN DISTRICT OF NEW YORK

4 In re: Chapter 11
5 ORION HEALTHCORP, INC., No. 18-71748 (AST)
6 Debtors.

7 HOWARD M. EHRENBURG IN
8 HIS CAPACITY AS LIQUIDATING
9 TRUSTEE OF ORION HEALTHCORP
10 INC., ET AL., Adv. Pro. No.
11 Plaintiff, 8-20-08049 (AST)
12 ARVIND WALIA, NIKNIM
13 MANAGEMENT, INC.,
14 Defendant(s).

15 -----X

16 October 28, 2021
17 12:11 p.m.

18 Continued deposition of ARVIND WALIA,
19 held via Zoom at 27 Kettlepond Road,
20 Jericho, New York, pursuant to Notice,
21 before Theresa Tramondo, AOS, CLR, a
22 Notary Public of the State of New York.

23

24

Reported by:

25

THERESA TRAMONDO, AOS, CLR.

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2 APPEARANCE OF COUNSEL:

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4 FOR PLAINTIFF HOWARD M. EHRENBERG IN HIS
5 CAPACITY AS LIQUIDATING TRUSTEE OF ORION
6 HEALTHCORP INC., ET AL.:

7 PACHULSKI STANG ZIEHL & JONES LLP
8 10100 Santa Monica Boulevard, Floor 13
9 Los Angeles, California 90067-4003
10 BY: JEFFREY NOLAN, ESQ.
11 jnolan@pszjlaw.com
12 (310) 277-6910

13
14 FOR DEFENDANTS ARVIND WALIA and
15 NIKNIM MANAGEMENT, INC.:

16 ROSEN AND ASSOCIATES
17 747 Third Avenue
18 New York, New York 10017
19 BY: SANFORD P. ROSEN, ESQ.
20 srosen@rosenpc.com
21 (212) 223-1100

22
23 ALSO PRESENT:

24 PAUL RAFFERTY, Concierge, Veritext
25 Legal Solutions

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MR. NOLAN: All parties agree
that the court reporter can
swear/affirm the witness in virtually
via Zoom as if the witness was in the
same room as the court reporter.
Unless there are any objections by any
party, say it's so stipulated.

9

MR. ROSEN: So stipulated.

10

MR. NOLAN: So stipulated.

11

A R V I N D W A L I A, called as a
witness, having been duly sworn via Zoom
by a Notary Public, was examined and
testified as follows:

15

EXAMINATION BY (CONT'D)

16

MR. NOLAN:

17

Q. Good morning, Mr. Walia.

18

A. Good morning.

19

Q. Can you speak up a little bit.

20

I lost you. You were great --

21

A. Good morning.

22

Q. Mr. Walia, this is the third
session of your deposition. Do you recall
the admonitions or discussions I had about
what we're doing here today?

1 Walia

2 A. Yes, it was.

3 Q. And it was doing that in the
4 sphere of with only -- with respect to
5 radiologists?

6 A. That is correct, yes.

7 Q. Did you -- since we last had
8 your deposition you were going to go back
9 and check and tell me whether or not
10 Objecttech filed tax returns. Did they?

11 A. Again, I believe I did. I have
12 not been able -- I mean, the CPA firms have
13 changed, so I have to follow up with it.

14 So I -- right now, as of this
15 date, I don't have the answer whether --
16 definitively whether the taxes were filed or
17 not.

18 Q. How about AllRad Direct, LLC,
19 what was the last year AllRad Direct filed
20 federal or state tax returns?

21 A. I don't have the answer to that.

22 Q. I believe your prior testimony
23 was that AllRad Direct went out of business
24 in 2013 or 2012; is that correct?

25 A. It stopped doing business in

1 Walia

2 that time frame.

3 Q. Okay. And if it stopped doing
4 business, there would be no -- would there
5 be any rationale for it to file tax returns
6 for those subsequent years?

7 MR. ROSEN: Objection.

8 You can answer that, Arvid.

9 A. I'm not an accountant, so that
10 would be a question for my accountants at
11 that time who were managing AllRad.

12 Q. Well, you were the president or
13 owner or CEO of AllRad Direct LLC, correct?

14 A. That is correct.

15 Q. And you would be the person who
16 would have to sign the tax returns, correct?

17 A. That is correct.

18 Q. Do you recall ever signing any
19 tax returns for AllRad Direct after 2012?

20 A. I don't remember. My answer is:
21 I'll have to get back to you on this
22 question.

23 Q. And you were --

24 A. I remember doing something, but
25 I don't exactly remember. It's been quite

1 Walia

2 some time. It's been about eight, nine
3 years.

4 Q. You are the president and were
5 the owner of Objecttech LLC, correct?

6 A. That is correct.

7 Q. And as you sit here today, do
8 you recall if you ever filed a federal or
9 state tax return on behalf of Objecttech
10 LLC?

11 A. Once again, I don't recall. I
12 will have to get back to that question. I
13 assume I did, but I don't recall it fully.

14 Q. Is it a fair statement it would
15 only be you who would be filing those tax
16 returns for AllRad Direct or Objecttech LLC?

17 A. That is correct.

18 MR. ROSEN: Objection.

19 | you can answer that, Arvind.

20 A. Yes, that is correct.

24 Q. Mr. Walia, did you provide any
25 of this information on 3973? It's the lower